

*C*  
*D*

an underlayer which comprises a first underlayer containing chromium as a principal component thereof, a second and sputtered underlayer consisting of nickel and phosphorus and a third underlayer containing chromium as a principal component thereof which are formed in the described order, [in the presence or absence of a first underlayer containing chromium as a principal component thereof, on said substrate, and]

*A1*  
*cont*

said second underlayer has a thickness of not less than 5nm, contains P in the concentration of 15 to 33 atom % in the NiP layer and has a textured structure formed upon mechanical treatment, and

a magnetic recording layer which has a circumferential direction of easy magnetization and contains cobalt as a principal component thereof, and also contains chromium and platinum in combination with tantalum or tantalum and niobium.

Please cancel claim 4 without prejudice.

Please cancel claims 10 and 11 without prejudice.

#### **REMARKS**

The specification and claims have been amended to overcome the outstanding objections. In addition, the claims have been amended to overcome the outstanding §112, paragraph 6 rejections, without narrowing the scope of the claims. Among other things, the features of canceled claim 4 are now included in amended claim 1.

Claims 1, 2, 5-8 and 8-12 stand rejected under §103 on the basis of Tani et al. in view of Okuyama et al. Since features of claim 4 are now included in claim 1, this rejection is moot.